

105TH CONGRESS  
1ST SESSION

# H. R. 1296

To amend the Internal Revenue Code of 1986 to exclude work study payments from income.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 1997

Mr. KNOLLENBERG introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude work study payments from income.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “College Student Tax  
5       Relief Act of 1997”.

6       **SEC. 2. EXCLUSION OF WORK STUDY PAYMENTS FROM IN-**  
7       **COME.**

8       (a) IN GENERAL.—Section 117 of the Internal Reve-  
9       nue Code of 1986 (relating to qualified scholarships) is

1 amended by adding at the end the following new sub-  
2 section:

3       “(e) WORK STUDY PAYMENTS.—Gross income shall  
4 not include any amount received for services performed  
5 under a Federal work study program operated under sec-  
6 tion 441 of the Higher Education Act of 1965.”

7       (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to services performed after Decem-  
9 ber 31, 1996.

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